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Supreme Court, U.S.
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IN THE

SUPREME COURT OF THE UNITED STATES

NO. ~~1802~~ 70-258

BETH KOEHLER DIEHL, ET AL,

Petitioners,

VS.

UNITED STATES OF AMERICA,

Respondent.

PETITIONERS' APPENDICE FOR THEIR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

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INDEX

	Pages
Memorandum Opinion of the Trial Court dated November 25, 1968	1-A - 30-A
Memorandum Opinion of the Trial Court dated October 31, 1969	31-A - 40-A
Opinion of the Fifth Circuit	1-B - 21-B
Judgment of the Fifth Circuit	22-B - 23-B
Order Overruling Motion for Rehearing in the Fifth Circuit	24-B
Statutes Involved	1-C - 17-C

APPENDIX A

IN THE UNITED STATES DISTRICT COURT FOR THE

EASTERN DISTRICT OF TEXAS

BEAUMONT DIVISION

BETH KOEHLER DIEHL, Independent Executrix of the Estate of Kent B. Diehl, Sr., Deceased, and Beth Koehler Diehl, Individually,	)	
Plaintiff	)	CIVIL NO. 4662
v.	)	
UNITED STATES OF AMERICA,	)	
Defendant	)	

DOUGAL C. POPE, 502 Houston First Savings Building, Houston, Texas 77002, for the plaintiff

JOHN O. JONES, Tax Division, Department of Justice, 7A06 Federal Building, Fort Worth, Texas 76102, for the defendant

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MEMORANDUM OPINION

This is a civil action for the recovery of federal income taxes for the calendar year 1957.

This matter is now before the Court on a motion filed by the plaintiff, Beth Koehler Diehl,[1] for reconsideration[2] of a previous order entered by this Court on a motion to vacate and to stay proceedings which was heretofore filed by the Government. The motions, which are the subject of this memorandum opinion, have been fully briefed by counsel and oral hearing thereon was had in Beaumont, Texas on July 18, 1968. Before discussing the merits of the pending motions, it would be well to trace the

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1/ The plaintiff, Beth Koehler Diehl, also known as Elizabeth Jameson Diehl, will hereinafter sometimes be referred to as the "taxpayer." The defendant, United States of America, will be referred to as the "Government."

2/ At the same time that the taxpayer filed her motion for reconsideration, she also filed a motion to strike certain portions of an affidavit of counsel for the defendant which was attached to a prior motion filed by the defendant. The Court will also discuss and dispose of the motion to strike herein.